

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

School Town of Munster (4740)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,744,480	\$4,624,158	\$4,661,122	70%	1%
	11200 Middle/Junior High	\$1,643,198	\$2,348,825	\$2,432,144	48%	4%
	11300 High School	\$2,712,407	\$3,740,580	\$3,777,498	39%	1%
	11430 Distributive Education	\$49,733	\$71,179	\$64,109	29%	-10%
	11450 Consumer and Homemaking	\$50,681	\$89,869	\$94,914	87%	6%
	12100 Gifted and Talented	\$158,644	\$210,428	\$216,446	36%	3%
	12340 Hearing Impairment	\$0	\$0	\$855	n/a	n/a
	12350 Homebound	\$5,065	\$9,156	\$12,730	151%	39%
	12520 Compensatory	\$0	\$28,281	\$43,427	n/a	54%
	12620 Learning Disability - All Others	\$34,751	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$42,254	\$58,569	\$62,507	48%	7%
	12900 Other Special Programs	\$1,907,630	\$2,231,110	\$2,287,878	20%	3%
	14100 Elementary	\$40,203	\$41,626	\$41,883	4%	1%
	14300 High School	\$60,504	\$82,282	\$82,566	36%	0%
	16100 Remediation Testing	\$8,900	\$12,497	\$4,363	-51%	-65%
	16200 Preventive Remediation	\$72,124	\$92,618	\$100,097	39%	8%
	22220 School Library	\$270,783	\$307,255	\$321,060	19%	4%
	22230 Audiovisual	\$56,370	\$111,056	\$113,318	101%	2%
	22250 Computer Assisted Instruction Services	\$4,507	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$734,430	\$1,393,437	\$1,345,463	83%	-3%
	25860 Textbooks and Workbooks	\$233,688	\$407,395	\$221,616	-5%	-46%
	25870 Materials and Supplies	\$270,497	\$519,092	\$435,693	61%	-16%
	26497 Teachers Retirement Fund	\$369,096	\$822,207	\$820,505	122%	0%
	41300 Area Vocational Schools	\$32,056	\$33,447	\$179,695	461%	437%
	41400 Joint Services and Supply	\$715,164	\$1,320,000	\$1,511,000	111%	14%
	41500 Interlocal Agreements - Special Education	\$0	\$160,239	\$137,808	n/a	-14%
Student Academic Achievement Total		\$12,217,166	\$18,715,306	\$18,968,696	55%	1%
Student Instructional Support						
	21130 Social Work Services	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$309,077	\$335,857	\$354,868	15%	6%
	21340 Nurse Services	\$119,942	\$180,471	\$193,359	61%	7%
	21430 Psychological Counseling	\$13,748	\$36,995	\$30,440	121%	-18%
	21790 Other Student Services	\$0	\$6,747	\$6,415	n/a	-5%
	22110 Service Area Direction	\$0	\$22,059	\$3,586	n/a	-84%
	22120 Instruction & Curriculum Development	\$114,549	\$216,943	\$179,704	57%	-17%
	22130 Instructional Staff Training Services	\$47,683	\$10,572	\$18,402	-61%	74%
	23110 Service Area Direction	\$18,492	\$19,692	\$26,706	44%	36%

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	23190 Other Governing Body Services	\$3,747	\$2,500	\$1,110	-70%	-56%
	23210 Office of the Superintendent	\$174,581	\$340,439	\$340,545	95%	0%
	23220 Community Relations	\$29,657	\$25,962	\$24,772	-16%	-5%
	24900 Other Support Services - School Admin.	\$4,090	\$17,332	\$16,874	313%	-3%
	26450 Health Services	\$160	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$27,396	\$0	\$0	-100%	n/a
	26710 Technology Support and Maintenance	\$0	\$383,895	\$394,229	n/a	3%
Student Instructional Support Total		\$863,122	\$1,599,463	\$1,591,011	84%	-1%
Overhead and Operational						
	23150 Legal Services	\$12,096	\$34,402	\$33,914	180%	-1%
	23160 Promotion Expenses	\$3,247	\$23,848	\$21,859	> 500%	-8%
	23230 Staff Relations and Negotiations	\$11,040	\$32,453	\$25,613	132%	-21%
	25110 Office of the Business Manager	\$137,458	\$250,144	\$278,460	103%	11%
	25291 Refund of Revenue	\$836	\$9,016	\$5,586	> 500%	-38%
	25292 Petty Cash	\$250	\$300	\$300	20%	0%
	25293 Printed Forms	\$3,020	\$3,560	\$2,265	-25%	-36%
	25299 Other	\$1,660	\$3,211	\$5,500	231%	71%
	25360 Rent of Buildings & Equipment	\$387,500	\$585,000	\$1,058,339	173%	81%
	25420 Maintenance of Buildings	\$1,772,767	\$2,933,309	\$3,084,937	74%	5%
	25430 Maintenance of Grounds	\$10,473	\$96,171	\$107,962	> 500%	12%
	25440 Maintenance of Equipment	\$553,911	\$277,574	\$311,831	-44%	12%
	25470 Insurance (other than buses)	\$97,788	\$249,150	\$341,540	249%	37%
	25510 Service Area Direction	\$105,375	\$185,695	\$137,499	30%	-26%
	25520 Vehicle Operation	\$243,469	\$492,369	\$579,953	138%	18%
	25530 Monitoring Services	\$11,109	\$2,944	\$3,016	-73%	2%
	25540 Vehicle Servicing and Maintenance	\$235,109	\$401,273	\$395,967	68%	-1%
	25550 Purchase of School Buses	\$138,000	\$97,958	\$416,269	202%	325%
	25560 Insurance on Buses	\$51,118	\$109,471	\$43,925	-14%	-60%
	25580 Contracted Transportation Services	\$4,389	\$5,574	\$0	-100%	-100%
	25590 Other Pupil Transportation Services	\$46,640	\$51,600	\$51,600	11%	0%
	25591 Bus Driver Training	\$773	\$0	\$0	-100%	n/a
	25610 Service Area Direction	\$86,650	\$158,281	\$152,669	76%	-4%
	25620 Food Preparation and Dispensing	\$240,808	\$443,815	\$484,707	101%	9%
	25630 Food Delivery	\$0	\$737	\$1,205	n/a	63%
	25640 Food Purchases	\$278,245	\$565,397	\$623,693	124%	10%
	25690 Other Food Services	\$24,241	\$22,871	\$85,501	253%	274%
	26495 Official Bonds	\$0	\$910	\$910	n/a	0%
	26499 Other	\$19,806	\$19,572	\$57,548	191%	194%
	26600 Data Processing	\$23,009	\$47,509	\$51,475	124%	8%

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	31000 Direction of Community Services	\$988	\$855	\$6,540	> 500%	> 500%
	32000 Community Recreation	\$7,613	\$28,847	\$31,913	319%	11%
	34000 Athletic Coaches	\$223,918	\$378,091	\$572,902	156%	52%
	39100 High School Band Uniforms	\$0	\$0	\$163	n/a	n/a
	39900 Other Community Services	\$4,778	\$16,668	\$17,143	259%	3%
	49200 Scholarships	\$0	\$1,592	\$1,770	n/a	11%
	52200 Temporary Loans, INTEREST ON DEBT	\$288,181	\$466,505	\$522,966	81%	12%
Overhead and Operational Total		\$5,026,266	\$7,996,673	\$9,517,437	89%	19%
Nonoperational						
	25310 Service Area Direction	\$129,739	\$151,103	\$156,713	21%	4%
	25320 Land Acquisition and Development	\$0	\$390,414	\$3,520	n/a	-99%
	25330 Professional Services	\$0	\$900	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$0	\$2,387,265	\$2,024,096	n/a	-15%
	25351 Building Acquisition/Construction/Improvement	\$11,578,510	\$0	\$0	-100%	n/a
	25370 Purchase of Moveable Equipment	\$0	\$14,792	\$217,668	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$637,551	\$478,788	\$394,572	-38%	-18%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$491,750	\$955,506	n/a	94%
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$0	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$4,305,225	\$5,886,067	\$6,099,021	42%	4%
Nonoperational Total		\$16,651,026	\$9,801,079	\$9,851,096	-41%	1%
prorated						
	26491 PERF	\$168,357	\$396,772	\$432,525	157%	9%
	26492 Social Security	\$1,047,610	\$1,477,281	\$1,535,704	47%	4%
	26494 Group Insurance	\$1,330,209	\$2,623,257	\$3,795,573	185%	45%
	26496 Unemployment Compensation	\$397	\$2,761	\$14,637	> 500%	430%
	26498 Severance/Early Retirement Pay	\$302,757	\$785,425	\$996,926	229%	27%
prorated Total		\$2,849,329	\$5,285,496	\$6,775,365	138%	28%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$14,425,613	\$22,844,642	\$24,270,964	68%	6%	38.4%	52.6%	52.0%
Student Instructional Support	\$1,003,872	\$1,898,646	\$1,973,277	97%	4%	2.7%	4.4%	4.2%
Overhead and Operational	\$5,498,701	\$8,806,529	\$10,550,601	92%	20%	14.6%	20.3%	22.6%
Nonoperational	\$16,678,723	\$9,848,201	\$9,908,765	-41%	1%	44.4%	22.7%	21.2%

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	Grand Total	\$37,606,909	\$43,398,018	\$46,703,606	24%	8%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	41.0%	57.0%	56.2%